

BB-1

Budget & Finance Committee
Jay Crane - Chair
April 28, 2015

For information only, the Budget and Finance Committee presents:

- ◆ The 'Operating Budget Summary' of the Presbytery of Western North Carolina as of March 31, 2015, BB-2.
- ◆ The 'Operating Budget Summary' of the Presbytery of Western North Carolina as of December 31, 2014, BB-3.

For the complete financial statements, contact the Presbytery office at
828/438-4217 or lpresley@presbyterywnc.org.

**PRESBYTERY OF WESTERN NORTH CAROLINA
OPERATING BUDGET SUMMARY
AS OF MARCH 31, 2015**

ACCOUNT	2015 ANNUAL BUDGET	2015 YTD BUDGET	2015 YTD ACTUAL	% OF Annual Budget	2014 YTD ACTUAL	2013 YTD ACTUAL	2012 YTD ACTUAL	2011 YTD ACTUAL	2010 YTD ACTUAL
INCOME:									
Unified Giving from churches	\$807,940	\$186,448	\$167,505	20.7%	\$153,747	\$148,398	\$155,634	\$189,833	\$178,484
Work of Presbytery only-churches	5,200	1,300	0	0.0%	0	5,383	5,490	4,759	5,028
Other income	15,000	3,750	5,000	0.0%	5,000	0	5,050	2,250	2,250
Anticipated Grants/Income	21,722	5,431	4,806	22.1%	0	0	0	0	0
Designated NCD Income	10,000	2,500	5,701	57.0%	10,863	19,694	9,000	9,379	8,856
Other NCD Income	0	0	0	0.0%	12,672	3,494	9,983	11,283	10,917
Income from Investment(3%)	68,850	0	0	0.0%	0	0	0	0	0
Add'l I/C from Investment	45,900	0	0	0.0%	0	0	0	0	0
Recovery-Admin Commission/Legal	20,000	5,000	0	0.0%	0	0	2,698	1,672	0
TOTAL INCOME	\$994,612	\$204,428	\$183,011	18.4%	\$182,282	\$176,970	\$187,855	\$219,176	\$205,534
EXPENSES:									
General Assembly Per Capita/Unified Giving	\$180,004	\$41,539	\$37,319	20.7%	\$33,335	\$32,484	\$32,040	\$37,723	\$35,046
Synod Per Capita	12,613	2,911	2,615	20.7%	2,388	2,236	2,570	2,784	2,614
Institutions & Agencies	6,000	1,385	1,244	20.7%	1,111	1,083	1,602	2,515	2,336
Evang/NCD/Ch Transform	\$23,700	\$5,469	5,153	21.7%	3,922	\$11,644	\$6,477	\$16,796	\$6,508
Conover NCD	\$10,000	2,308	4,655	46.6%	26,150	\$25,239	\$25,234	\$26,518	\$25,605
Peace and Justice	2,750	635	18	0.7%	0	0	272	173	(46)
Hunger	475	110	0	0.0%	22	27	48	340	25
National/Global Missions	24,150	5,573	104	0.4%	1,153	2,016	54	2,553	590
Campus Mission	10,100	2,331	2,500	24.8%	2,500	2,500	2,588	2,500	2,500
Self Development of People	150	35	0	0.0%	0	0	0	0	0
Small Church	34,900	8,054	4,359	12.5%	3,061	2,045	8,775	7,000	8,596
Stewardship	2,250	519	0	0.0%	0	0	0	56	0
Christian Education	13,100	3,023	(135)	-1.0%	3,813	1,786	951	46	1,470
Youth Ministries	17,050	3,935	(480)	-2.8%	671	(15,749)	4,929	1,725	9,599
School for the Laity	500	115	(946)	-189.3%	(1,413)	(1,965)	(2,288)	(1,314)	(717)
Budget & Finance	125	29	0	0.0%	0	0	0	0	0
Personnel	481,829	111,191	102,343	21.2%	100,315	100,289	107,007	116,220	116,839
Strategic Goals	0	0	0	0.0%	0	0	0	0	0
Property & Equipment	24,900	5,746	4,160	16.7%	4,343	3,146	4,741	2,857	2,830
Search	425	98	96	0.0%	0	33	0	0	0
Joint Outdoor Ministries	35,000	8,077	15,000	42.9%	10,000	10,000	10,000	10,881	10,881
Nominating	375	87	10	2.7%	64	65	0	0	75
Permanent Judicial	250	58	0	0.0%	0	0	0	82	0
General Council	4,741	1,094	2,951	62.2%	792	786	773	1,530	1,125
Representation	425	98	0	0.0%	0	0	300	0	0
Committee on Ministry	10,900	2,515	589	5.4%	3,080	3,216	3,116	895	859
Preparation for Ministry	5,500	1,269	638	11.6%	1,629	1,058	649	1,100	957
Supplies, Equip, Serv/Comm	62,750	14,481	17,901	28.5%	17,368	16,535	16,878	17,161	14,163
Stated Clerk	9,650	2,227	(951)	-9.9%	678	(347)	(1,013)	(58)	546
Administrative Commissions	10,000	2,308	1,952	19.5%	13,237	0	102	0	18
Legal Fees	10,000	2,500	6,895	0.0%	945	5,373	2,698	1,672	61
TOTAL EXPENSES	\$994,612	\$229,718	\$207,990	20.9%	\$229,168	\$203,499	\$228,503	\$251,757	\$242,483
NET INCOME/(LOSS)		(\$25,290)	(24,980)		(46,885)	(26,530)	(40,649)	(32,580)	(36,950)

**PRESBYTERY OF WESTERN NORTH CAROLINA
OPERATING BUDGET SUMMARY
PRELIMINARY AS OF DECEMBER 31, 2014**

ACCOUNT	2014 ANNUAL BUDGET	2014 YTD ACTUAL	% OF Annual Budget	2013 YTD ACTUAL	2012 YTD ACTUAL	2011 YTD ACTUAL	2010 YTD ACTUAL	2009 YTD ACTUAL
INCOME:								
Unified Giving from churches	\$830,205	\$829,376	99.9%	\$827,340	\$836,717	\$878,493	\$895,288	\$911,358
Work of Presbytery only-churches	6,500	6,604	101.6%	12,883	28,797	30,274	32,351	31,778
Other income	15,000	44,979	0.0%	15,000	15,315	36,911	30,434	23,000
Anticipated Grants/Income	5,000	4,187	83.7%	5,239	5,555	0	0	0
Designated NCD Income	6,086	35,328	1155.9%	46,262	74,162	52,879	47,885	29,280
Other NCD Income	0	35,022	0.0%	44,759	39,922	35,033	41,914	44,423
Income from Investment(3%)	63,917	63,917	100.0%	55,579	49,714	30,767	30,465	51,280
Add'l I/C from Investment	42,612	31,926	74.9%	25,958	14,896	0	0	0
Recovery-Admin Commission/Legal	25,000	75,598	0.0%	9,585	58,768	47,561	48,100	65,500
TOTAL INCOME	\$994,320	\$1,126,937	113.3%	\$1,042,603	\$1,123,844	\$1,111,918	\$1,126,437	\$1,156,619
EXPENSES:								
General Assembly Per Capita/Unified Giving	\$180,004	\$179,824	99.9%	\$179,058	\$172,255	\$174,573	\$175,796	\$170,356
Synod Per Capita	12,897	12,897	100.0%	12,390	14,441	13,285	13,428	21,268
Institutions & Agencies	6,000	5,994	99.9%	5,944	8,613	11,638	11,719	12,240
Evang/NCD/Ch Transform	\$23,700	22,736	95.9%	\$23,098	\$23,529	\$33,318	\$36,550	\$33,871
Conover NCD	\$16,086	80,350	499.5%	\$101,020	\$109,083	\$106,999	\$107,005	\$83,756
Peace and Justice	2,750	2,050	74.5%	2,500	3,445	5,007	5,054	4,004
Hunger	475	157	33.1%	51	86	469	367	540
National/Global Missions	24,150	17,439	72.2%	20,819	18,274	20,970	21,585	26,031
Campus Mission	11,100	10,000	90.1%	10,000	11,147	11,068	10,492	11,365
Self Development of People	150	0	0.0%	0	259	116	11	172
Small Church	34,900	27,961	80.1%	25,379	26,450	33,401	41,759	39,500
Stewardship	2,250	0	0.0%	44	838	550	56	0
Christian Education	9,800	8,518	86.9%	8,473	6,822	7,338	5,148	4,310
Youth Ministries	14,650	14,118	96.4%	17,914	13,668	10,990	19,721	9,814
School for the Laity	500	(1,108)	-221.5%	478	974	(56)	2,827	1,769
Budget & Finance	125	13	10.5%	27	127	131	105	5
Personnel	474,933	467,191	98.4%	448,132	465,539	473,916	469,255	487,526
Strategic Goals	0	0	0.0%	0	0	0	0	819
Property & Equipment	24,600	23,137	94.1%	37,971	19,163	19,648	24,726	20,360
Search	425	0	0.0%	33	0	0	0	0
Joint Outdoor Ministries	40,000	40,000	100.0%	40,000	40,000	43,525	43,525	43,525
Nominating	375	150	39.9%	289	234	248	451	499
Permanent Judicial	250	0	0.0%	0	0	82	212	0
Administrative Board	4,000	33,594	839.9%	3,960	4,093	5,586	5,826	5,471
Representation	525	300	57.1%	0	300	557	184	1,014
Committee on Ministry	11,575	8,342	72.1%	10,637	10,937	13,235	5,284	7,001
Preparation for Ministry	5,500	5,693	103.5%	5,532	5,137	6,454	6,860	4,962
Supplies, Equip,Serv/Comm	60,450	61,045	101.0%	55,772	57,151	59,061	59,338	57,347
Stated Clerk	12,150	10,321	84.9%	9,443	15,593	12,041	10,844	4,122
Administrative Commissions	10,000	18,099	181.0%	14,056	1,792	207	209	2,359
Legal Fees	10,000	78,113	781.1%	9,585	93,895	47,561	48,100	102,615
TOTAL EXPENSES	\$994,320	\$1,126,937	113.3%	\$1,042,603	\$1,123,844	\$1,111,918	\$1,126,437	\$1,156,619
NET INCOME/(LOSS)		0		(\$0)	\$0	(\$0)	\$0	(\$0)